

Mark Box:

- Name Change
- Decedent Filing
- Spouse Decedent
- Address Change
- Amended Return
- NOL

**IT-540B WEB 2022 LOUISIANA NONRESIDENT
(Page 1 of 4) AND PART-YEAR RESIDENT**

IMPORTANT!
You must enter your SSN below in the same order as shown on your federal return.

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street or rural route)		Unit Type	Unit Number
City, Town, or APO		State	ZIP
Foreign Nation, if not United States (do not abbreviate)			

Your SSN

Spouse's SSN

Area code and daytime telephone number

MSRA Nonresident Return Your Date of Birth

Part-Year Return Spouse's Date of Birth

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

6 EXEMPTIONS:

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.
If the qualifying person is not your dependent, enter name here. _____

6A Yourself 65 or older Blind

6B Spouse 65 or older Blind

Total of 6A & 6B

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here.

6C

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D



FOR OFFICE USE ONLY

Field Flag

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Enter your Social Security Number.

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 14.

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Line 20.
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.

7	<input type="text"/>
8	<input type="text"/>
9	<input type="text"/>

If you did not itemize your deductions on your federal return, skip Lines 10A through 10D, enter a zero "0" on Line 10E and go to Line 11.

10A	FEDERAL ITEMIZED DEDUCTIONS
10B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES
10C	FEDERAL STANDARD DEDUCTION
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B.
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the nearest dollar.
11	LOUISIANA NET INCOME – Subtract Line 10E from Line 8. If less than zero, enter zero "0."
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."

10A	<input type="text"/>
10B	<input type="text"/>
10C	<input type="text"/>
10D	<input type="text"/>
10E	<input type="text"/>
11	<input type="text"/>
12	<input type="text"/>
13	<input type="text"/>
14	<input type="text"/>

15	2022 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Care Credit Worksheet.
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
16	2022 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet. 5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/>
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A, and 15B.

15	<input type="text"/>
15A	<input type="text"/>
15B	<input type="text"/>
16	<input type="text"/>
17	<input type="text"/>
18	<input type="text"/>

19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS

19	<input type="text"/>
20	<input type="text"/>



Enter the first 4 letters of your last name in these boxes.

CONTINUE ON NEXT PAGE

Enter your Social Security Number.

SSN input boxes

Line 21: NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

Line 22: ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.

Line 23: CONSUMER USE TAX. Includes checkboxes for 'No use tax due.' and 'Amount from the Consumer Use Tax Worksheet.'

Line 24: TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 and 23.

Line 25: OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.

Line 26: REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6

PAYMENTS section: Lines 27-31. Includes 'AMOUNT OF LOUISIANA TAX WITHHELD FOR 2022', 'AMOUNT OF CREDIT CARRIED FORWARD FROM 2021', 'AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING', 'AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2022', and 'AMOUNT OF EXTENSION PAYMENT'.

Line 32: TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.

Line 33: OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 40.

Line 34: UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.

Line 35: ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.

Line 36: TOTAL DONATIONS – From Schedule D-NR, Line 22

REFUND DUE section: Lines 37-39. Includes 'SUBTOTAL', 'AMOUNT OF LINE 37 TO BE CREDITED TO 2023 INCOME TAX', and 'AMOUNT TO BE REFUNDED'. Includes checkboxes for 'REFUND' and 'CREDIT'.

DIRECT DEPOSIT INFORMATION

Form for direct deposit information including checkboxes for 'Checking', 'Savings', 'Will this refund be forwarded to a financial institution located outside the United States?', and input fields for 'Routing Number' and 'Account Number'.



Enter the first 4 letters of your last name in these boxes.

4-letter name input boxes

COMPLETE AND SIGN RETURN ON NEXT PAGE

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Enter your Social Security Number.

AMOUNTS DUE LOUISIANA	40	AMOUNT YOU OWE – If Line 24 is greater than Line 32, subtract Line 32 from Line 24.	40	<input type="text"/>
	41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	<input type="text"/>
	42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	<input type="text"/>
	43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	<input type="text"/>
	44	INTEREST – From the Interest Calculation Worksheet, Line 5.	44	<input type="text"/>
	45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet Line 3.	45	<input type="text"/>
	46	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet Line 7.	46	<input type="text"/>
	47	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box. <input type="checkbox"/>	47	<input type="text"/>
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47. If mailing to LDR, use address 1 below. For electronic payment options, see the instructions. PAY THIS AMOUNT.	48	<input type="text"/>	

IMPORTANT!
 All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.
Do not staple.

DO NOT SEND CASH.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to a START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

Enter the first 4 letters of your last name in these boxes.

**Individual Income Tax Return
 Calendar year return due 5/15/2023**

- 1** Mail Balance Due Return with Payment
 TO: Department of Revenue
 P. O. Box 3550
 Baton Rouge, LA 70821-3550
- 2** Mail All Other Individual Income Tax Returns
 TO: Department of Revenue
 P. O. Box 3440
 Baton Rouge, LA 70821-3440

PTIN, FEIN, or LDR Account Number of Paid Preparer



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Enter your Social Security Number.

SSN input boxes

2022 Nonresident and Part-Year Resident (NPR) Worksheet

Main worksheet table with columns for Federal and Louisiana, rows 1-17 including Adjusted Gross Income and Additions.

Additions

EXEMPT INCOME section with columns for Exempt Income Description, Code, and Amount, rows 18A-20.

Subtractions

Code key table with columns for Description and Code, listing various benefits and their corresponding codes.



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2022 Louisiana School Expense Deduction Worksheet

Your Name Your Social Security Number

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
1. Elementary and Secondary School Tuition - R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in Brumfield v. Dodd and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies required by the school.
2. Educational Expenses for Home-Schooled Children - R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. Educational Expenses for a Quality Public Education - R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies required by the school.
II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Table with 4 main columns: Student, Name of Qualifying Dependent, Name of School, and Deduction as described above in Section I (sub-columns 1, 2, 3). Rows A-F.

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

Table for Section III with columns: Qualifying Expense, and List the amount paid for each student as listed in Section II (sub-columns A-F). Rows include Tuition and Fees, School Uniforms, Textbooks or Other Instructional Materials, Supplies, Total (add amounts in each column), and Deduction per Student.

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the total Elementary and Secondary School Tuition Deduction here and on the NPR Worksheet, code 17E. \$
Enter the total Educational Expenses for Home-Schooled Children Deduction here and on the NPR Worksheet, code 18E. \$
Enter the total Educational Expenses for a Quality Public Education Deduction here and on the NPR Worksheet, code 19E. \$



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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE C-NR – 2022 NONREFUNDABLE PRIORITY 1 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. See the instructions

	Credit Description	Credit Code	Amount of Credit Claimed
1			
2			
3			
4			
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1 through 4. Also, enter this amount on Form IT-540B, Line 13.		

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199





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Enter your Social Security Number.

SCHEDULE D-NR – 2022 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 35 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 21, the portion of the overpayment you wish to donate. The total on Line 22 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B.

1	Adjusted Overpayment- From IT-540B, Line 35		1 <input type="text"/>
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	<input type="text"/>	12	Louisiana National Guard Honor Guard for Military Funerals	12	<input type="text"/>
	3	Coastal Protection and Restoration Fund	3	<input type="text"/>	13	Louisiana State Troopers Charities, Inc.	13	<input type="text"/>
	4	The START Program	4	<input type="text"/>	14	Louisiana Horse Rescue Association	14	<input type="text"/>
	5	Wildlife Habitat and Natural Heritage Trust Fund	5	<input type="text"/>	15	Louisiana Coalition Against Domestic Violence	15	<input type="text"/>
	6	Louisiana Cancer Trust Fund	6	<input type="text"/>	16	Dreams Come True, Inc.	16	<input type="text"/>
	7	Louisiana Pet Overpopulation Advisory Council	7	<input type="text"/>	17	Sexual Trauma Awareness and Response (STAR)	17	<input type="text"/>
	8	Louisiana Food Bank Association	8	<input type="text"/>	18	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	18	<input type="text"/>
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	<input type="text"/>	19	Maddie's Footprints	19	<input type="text"/>
	10	Louisiana Association of United Ways/LA 2-1-1	10	<input type="text"/>	20	University of New Orleans Foundation	20	<input type="text"/>
	11	American Red Cross	11	<input type="text"/>	21	Southeastern Louisiana University Foundation	21	<input type="text"/>

22	TOTAL DONATIONS – Add Lines 2 through 21. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 36.		22 <input type="text"/>
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Enter your Social Security Number.

SCHEDULE F-NR – 2022 REFUNDABLE PRIORITY 2 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. *See the instructions*

	Credit Description	Credit Code	Amount of Credit Claimed
1		<input type="text"/> F	1 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2		<input type="text"/> F	2 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3		<input type="text"/> F	3 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4		<input type="text"/> F	4 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5		<input type="text"/> F	5 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5A	Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number	<input type="text"/>	<input type="text"/>

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. *See the instructions*

	Credit Description	Credit Code	Amount of Credit Claimed
6.	Musical and Theatrical Production	6 2 F	6 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6A.	<input type="text"/>		
7.	Musical and Theatrical Production	6 2 F	7 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7A.	<input type="text"/>		
8.	Musical and Theatrical Production	6 2 F	8 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8A.	<input type="text"/>		
9.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17.		9 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Business – Supported Child Care	67F	Stillborn Child	76F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Funeral and Burial Expense for a Pregnancy-Related Death	77F
Prison Industry Enhancement	55F	School Readiness Child Care Provider	65F	Retention and Modernization	70F	Other Refundable Credit	80F
Milk Producers	58F	School Readiness Child Care Directors and Staff	66F	Digital Interactive Media & Software	73F		



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Enter your Social Security Number. [] [] [] [] [] [] [] [] [] []

SCHEDULE I-NR – 2022 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. See the instructions

	Credit Description	Credit Code	Amount of Credit Claimed
1		[] [] F	1 [] [] [] [] [] [] [] [] [] [] 00
2		[] [] F	2 [] [] [] [] [] [] [] [] [] [] 00
3		[] [] F	3 [] [] [] [] [] [] [] [] [] [] 00
4		[] [] F	4 [] [] [] [] [] [] [] [] [] [] 00
5		[] [] F	5 [] [] [] [] [] [] [] [] [] [] 00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 26.		6 [] [] [] [] [] [] [] [] [] [] 00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



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Enter your Social Security Number.

SSN input boxes

SCHEDULE J-NR – 2022 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

Table with 5 rows for child care credits, including Federal Child Care Credit and Louisiana Nonrefundable Child Care Credit.

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See the instructions

Table for additional credits with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 6-11.

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Table with 2 columns: Description, Code. Rows include Organ Donation, Previously Unemployed, etc.

Table with 2 columns: Description, Code. Rows include Manufacturing Establishments, Other, Refunds by Utilities, etc.

Table with 2 columns: Description, Code. Rows include Ports of Louisiana Import Export Cargo, LA Import, etc.

Table with 2 columns: Description, Code. Rows include Ad Valorem Natural Gas Credit Carried Forward, Atchafalaya Trace, etc.

CONTINUE ON NEXT PAGE.



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Enter your Social Security Number.

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SCHEDULE J-NR – 2022 NONREFUNDABLE PRIORITY 3 CREDITS ...CONTINUED

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135. See the instructions

	Credit Description	Credit Code	Amount of Credit Claimed
12			12
12A			
13			13
13A			
14			14
14A			
15			15
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 21.		16

IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Other	299
Research and Development	252	Capital Company	257	Motion Picture Infrastructure	261		
Historic Structures	253	LCDFI	258	Angel Investor	262		



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2022 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name Social Security Number

Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See the instructions

1. Care Provider Information Schedule - Complete columns A through E for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See IRS 2022 Publication 503 for information on "Due Diligence." Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. If additional lines are required for Lines 1 or 2, attach a schedule. Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

Table with 5 columns: A (Care provider's name), B (Address), C (Identifying number), D (Facility license number), E (Amount paid). Rows 1-5 with .00 in column E.

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2022 in column H. See the definitions in the instructions for information on Qualified Expenses.

Table with 3 columns: F (Qualifying person's name), G (Qualifying person's Social Security Number), H (Qualified expenses). Rows 1-5 with .00 in column H.

Summary table with 4 columns: Line number, Description, Line number, Amount. Lines 3-11. Line 8 includes a table for decimal amounts based on Line 7 values.



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2022 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
-----------	------------------------

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2022 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2022 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2022, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 16. 4 _____ . **00**

On Form IT-540B, Line 16 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2022 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)

The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00
1A	Enter the applicable percentage from the chart shown below. Federal Adjusted Gross Income Percentage \$25,001 – \$35,000 30% (.30) \$35,001 – \$60,000 10% (.10) over \$60,000 10% (.10)	1A	X . _____	
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2022. Proceed to Line 3.	2		.00
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2022.	2A		.00
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	3		.00
4	If Line 3 is equal to zero, your entire Child Care Credit for 2022 (Line 2 or 2A above) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. If Line 3 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4		
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2017 through 2021 utilized for 2022.				
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00
6	Enter the amount of any Child Care Credit Carryforward from 2017 through 2021.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2022 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2017 through 2021 that can be carried forward to 2023. Also, your entire Child Care Credit for 2022 (Line 2 or 2A above) will be carried forward to 2023. Stop here; you are finished with the worksheet.	8		.00
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2017 through 2021 plus any amount of your 2022 Child Care Credit.				
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9		
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00
11	Enter the amount of your 2022 Child Care Credit (Line 2 or Line 2A above).	11		.00
12	Subtract Line 11 from Line 10.	12		.00
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2022 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13		
Use Line 14 to determine what amount of your 2022 Child Care Credit you can claim.				
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2022 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14		
Use Line 15 to determine the amount of your 2022 Child Care Credit to be carried forward to 2023.				
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2023. Enter the result here and keep this amount for your records.	15		.00





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2022 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)

See instructions.

1	Enter the amount of 2022 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2022, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p>Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p>Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p>Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p>Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2022.	4		.00
5	Enter the amount from Form IT-540B, Line 19.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2022 (Line 4) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2017 through 2021 utilized for 2022.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2017 through 2021.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2022 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2017 through 2021 that can be carried forward to 2023. Also, your entire School Readiness Credit for 2022 (Line 4) will be carried forward to 2023. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2017 through 2021 plus any amount of your 2022 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2022 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2022 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2022 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2022 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
Use Line 19 to determine the amount of your 2022 School Readiness Credit to be carried forward to 2023.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2023. Enter the result here and keep this amount for your records.	19		.00



